



***Accounting Update (8 hours CPE)***

***Instructor: Belle Marie, CPA,  
CMA, CIA, CFE***

**May 5** – Current governmental accounting and financial reporting topics including GASB statements 53 (Derivatives), 52, 51, and recent exposure drafts including Service Efforts and Accomplishments, Fund Reporting and Definitions, and the Hierarchy of GAAP. Fair value accounting will also be discussed and its impact on governmental entities. New ethics topics will conclude the day.

***Auditing Update (8 hours CPE)***

***Instructor: Belle Marie, CPA,  
CMA, CIA, CFE***

**May 6** – Current auditing topics including SAS 115 Communicating Internal Control Related Matters Identified in an Audit, the AICPA Clarity Project Exposure Drafts, and ASB's Convergence Plan with International Audit and Attest Standards, new issues in risk assessment, fraud, internal controls, and Yellow Book update.

***Instructor***

**Belle Marie, CPA, CMA, CIA, CFE**

Belle Marie is an Associate Professor of Accounting and the Chair of the Business, Accounting, and Economics Department at Carroll College. She received undergraduate degrees in French and Business Administration with an emphasis in accounting from the University of Montana. Her Masters of Business Administration degree is also from the University of Montana. Ms. Marie is a Certified Public Accountant, Certified Management Accountant, Certified Internal Auditor, and Certified Fraud Examiner and holds memberships in the AICPA, Institute of Management Accountants, Institute of Internal Auditors, and Association of Certified Fraud Examiners. She has taught a variety of accounting and finance courses at the undergraduate and graduate college level in Idaho and Montana for the past twenty years. Her research focus for the past twenty years has been in the areas of fraud and ethics. Ms. Marie has published and presented various seminars and her professional experience includes accounting as a sole practitioner and employment in the banking industry.

***Details***

**Dates and Times:** Tuesday, May 5, 2009 – 8:30 am – 4:45pm

**Times:** Wednesday, May 6, 2009 – 8:30 am – 4:45 pm

**Location:** Great Northern Hotel

**Hours:** 16 hours of accounting and auditing CPE during the two days

**Cost:** \$55 – Thursday, Accounting Update (Lunch Included)  
\$55 – Friday, Auditing Update (Lunch Included)

\$110 for both sessions

**Information:** Paul Christofferson, 444-4609 or [pachristofferson@mt.gov](mailto:pachristofferson@mt.gov)

***Registration: I plan to attend...***

- ☐ Accounting Update (8 hours CPE), 8:30 am- 4:45 pm, May 5
- ☐ Auditing Update (8 hours CPE), 8:30 am – 4:45 pm, May 6

***Participant Information:***

Name \_\_\_\_\_ Employee ID No.: \_\_\_\_\_

Organization \_\_\_\_\_

Work Phone \_\_\_\_\_ Email \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

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